



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 24, 2021

Frank Igwealor  
Chief Executive Officer  
Kid Castle Educational Corporation  
370 Amapola Ave., Suite 200A  
Torrance, California 90501

**Re: Kid Castle Educational Corporation**  
**Registration Statement on Form 10**  
**Filed June 11, 2020**  
**File No. 000-56174**

Dear Mr. Igwealor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Mary Shea, Esq.